



## DEPARTMENT OF AUDITS AND ACCOUNTS

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STATE AUDITOR  
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March 6, 2019

The Honorable Tommy Benton  
State Representative  
State Capitol, Room 217  
Atlanta, Georgia 30334

SUBJECT: State Auditor's Certification  
House Bill (LC 43 1312ER)

Dear Representative Benton:

This bill would create the Tax Commissioners Retirement Fund of Georgia which would be open to certain tax commissioners, tax collectors, tax receivers, and the secretary-treasurer of the Fund. Specific provisions of this bill include the following:

- The Fund would be governed by the Board of Commissioners of the Tax Commissioners Retirement Fund of Georgia and would consist of seven members.
- Members would be required to pay into the Fund as dues the sum of \$105.00 per month. Additional contributions would come from a \$3.00 fee collected by a county tax commissioner on each delinquent tax bill, excluding those for motor vehicles.
- Members would be eligible to receive retirement benefits once they have earned 96 months of creditable service, attained the age of 60 years, and terminated their official capacity as a full-time tax commissioner or as the secretary-treasurer of the Fund.
- Retirement benefits would be paid in the amount of \$12.00 for each month of creditable service in the Fund, provided the annual amount of retirement benefits paid does not exceed \$34,560.00.
- The Fund would allow for survivor's benefits and disability benefits.
- Membership in this Fund shall not be affected by membership or participation in any other fund or retirement system.

- The State Auditor would be directed to make an annual audit of the acts and doings of the Board and to make a complete report of the same to the General Assembly.

This is to certify that this bill is a fiscal retirement bill as defined in the Public Retirement Systems Standards Law.

Respectfully,

/s/ Greg S. Griffin

Greg S. Griffin  
State Auditor

GSG/cs